



# PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

Revision #2

## 2007 Legislative Revision:

County: 56 Yellowstone

District: 0965 Billings Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	BILLINGS K-6	7,248	21,290.00	31,840,341.60	7,280	21,290.00	31,980,476.00 *
M1	BILLINGS 7-8	2,363	60,275.00	13,065,324.50	2,455	60,275.00	13,567,782.50 *
2.	* DIRECT STATE AID .....						20,396,531.10
3.	Quality Educator .....						2,339,067.98
4.	At Risk Student .....						369,714.56
5.	Indian Education For All .....						198,594.00
6.	American Indian Achievement Gap .....						164,000.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,382,926.79
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						460,943.56
	c. Reimbursement for Disproportionate Costs .....						1,313,793.52
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						3,157,663.87
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						456,365.84
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						152,111.37
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						608,477.21
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						2,452,347.56

County: 56 Yellowstone  
District: 0965 Billings Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	6,598,648.19	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	2,418,624.97	0.00	0.00
c. Reimbursement for disproportionate costs	1,313,793.52	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	43,995,964.76
* c. Maximum Budget Limit	55,016,527.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	53,589,048.76
* e. Highest Budget With A Vote	55,016,527.78
* f. Highest Voted Amount (8e-8d)	1,427,479.02

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	42,381,105.87
* b. FY 2006-2007 Maximum Budget	53,192,538.40
* c. FY 2006-2007 ANB	9807
* d. FY 2006-2007 Adopted General Fund Budget	52,124,189.87
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	9,593,084.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	147,828,459.00	N/A
e. FY 2006-07 District ANB (Budgeted)	9,807	N/A
f. District Debt Service Mill Value Per ANB	15.07	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County: 56 Yellowstone**  
**District: 0965 Billings Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		15,779,604.07	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		1,247,431.30	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		354,673,146.76	N/A
(e) District taxable valuation (Tax Year 2006)***		147,828,459.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		206,845.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

Revision #1

## 2007 Legislative Revision:

County: 56 Yellowstone

District: 0966 Billings H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	BILLINGS HS 9-12	5,678	236,552.00	31,170,197.00	5,707	236,552.00	31,328,580.50 *
2.	* DIRECT STATE AID .....						14,109,614.23
3.	Quality Educator .....						1,160,599.04
4.	At Risk Student .....						59,281.17
5.	Indian Education For All .....						116,422.80
6.	American Indian Achievement Gap .....						71,200.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						817,007.42
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						272,316.88
c.	Reimbursement for Disproportionate Costs .....						509,013.30
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,598,337.60
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
	<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						269,612.45
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						89,864.57
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						359,477.02
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,448,801.32

County: 56 Yellowstone

District: 0966 Billings H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	3,205,486.86	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	1,410,639.10	0.00
c. Reimbursement for disproportionate costs	0.00	509,013.30	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	28,897,281.65
* c. Maximum Budget Limit	36,169,310.71
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	33,261,170.65
* e. Highest Budget With A Vote	36,169,310.71
* f. Highest Voted Amount (8e-8d)	2,908,140.06

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	27,856,102.47
* b. FY 2006-2007 Maximum Budget	34,954,430.68
* c. FY 2006-2007 ANB	5722
* d. FY 2006-2007 Adopted General Fund Budget	32,269,991.47
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	4,363,889.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	N/A	188,762,499.00
e. FY 2006-07 District ANB (Budgeted)	N/A	5,722
f. District Debt Service Mill Value Per ANB	N/A	32.99
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 56 Yellowstone

District: 0966 Billings H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	10,852,048.84
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	633,239.07
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	370,515,387.98
(e) District taxable valuation (Tax Year 2006)***		N/A	188,762,499.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	181,753.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           **Yellowstone**

**District:**   **0967 Lockwood Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit		ANB			ANB		
E1	LOCKWOOD K-6	854	21,290.00	3,837,619.80	862	21,290.00	3,872,879.80 *
M1	LOCKWOOD 7-8	270	60,275.00	1,564,312.50	288	60,275.00	1,667,304.00 *
2.	* DIRECT STATE AID .....						2,512,921.71
3.	Quality Educator .....						281,786.34
4.	At Risk Student .....						19,736.72
5.	Indian Education For All .....						23,460.00
6.	American Indian Achievement Gap .....						20,200.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....						143.89	
Related Services Block Grant Rate [RSBG] per ANB .....						47.96	
Threshold to Determine Disproportionate Costs .....						1.370267993	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						161,732.36
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						116,313.31
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						278,045.67
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						53,907.04
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						53,371.68
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						17,789.32
* f(iv).	Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						71,161.00
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						232,893.36

County: Yellowstone  
District: 0967 Lockwood Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	620,041.48	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	240,287.46	0.00	0.00
c. Reimbursement for disproportionate costs	116,313.31	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	5,253,408.85
* c. Maximum Budget Limit	6,576,930.24
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,558,805.76
* e. Highest Budget With A Vote	6,576,930.24
* f. Highest Voted Amount (8e-8d)	18,124.48

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	5,126,284.22
* b. FY 2006-2007 Maximum Budget	6,443,423.52
* c. FY 2006-2007 ANB	1174
* d. FY 2006-2007 Adopted General Fund Budget	6,443,423.52
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	1,305,396.91
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	13,971,909.00	N/A
e. FY 2006-07 District ANB (Budgeted)	1,174	N/A
f. District Debt Service Mill Value Per ANB	11.90	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03



**County:**         **Yellowstone**  
**District:** **0967 Lockwood Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		1,967,077.23	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		135,098.63	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		43,788,323.16	N/A
(e) District taxable valuation (Tax Year 2006)***		13,971,909.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		29,816.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           Yellowstone

**District:** 0968 Blue Creek Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	BLUE CREEK K-6	220	21,290.00	1,002,562.00 *	208	21,290.00	948,126.40
2.	* DIRECT STATE AID .....						457,661.84
3.	Quality Educator .....						47,361.60
4.	At Risk Student .....						5,237.18
5.	Indian Education For All .....						4,488.00
6.	American Indian Achievement Gap .....						600.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						31,655.80
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						15,306.93
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						46,962.73
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						10,551.20
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						10,446.41
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						3,481.90
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						13,928.31
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						45,584.11

County: Yellowstone  
District: 0968 Blue Creek Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	91,638.37	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	38,949.34	0.00	0.00
c. Reimbursement for disproportionate costs	15,306.93	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	946,736.68
* c. Maximum Budget Limit	1,186,015.44
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	991,535.80
* e. Highest Budget With A Vote	1,186,015.44
* f. Highest Voted Amount (8e-8d)	194,479.64

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	853,200.88
* b. FY 2006-2007 Maximum Budget	1,069,379.97
* c. FY 2006-2007 ANB	209
* d. FY 2006-2007 Adopted General Fund Budget	898,000.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	44,799.12
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	3,206,908.00	N/A
e. FY 2006-07 District ANB (Budgeted)	209	N/A
f. District Debt Service Mill Value Per ANB	15.34	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County:       Yellowstone  
District: 0968 Blue Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		334,529.20	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		18,375.26	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		7,350,999.90	N/A
(e) District taxable valuation (Tax Year 2006)***		3,206,908.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		4,144.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           Yellowstone

**District:** 0969 Canyon Creek Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	CANYON CREEK K-6	142	21,290.00	648,215.80	155	21,290.00	707,358.00 *
M1	CANYON CREEK 7-8	41	60,275.00	239,891.00	49	60,275.00	286,601.00 *
2.	* DIRECT STATE AID .....						480,759.23
3.	Quality Educator .....						61,551.86
4.	At Risk Student .....						4,880.86
5.	Indian Education For All .....						4,161.60
6.	American Indian Achievement Gap .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						26,331.87
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						6,046.75
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						32,378.62
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						8,776.68
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						8,689.52
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						2,896.30
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						11,585.82
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						37,917.69

**County:**           Yellowstone  
**District:** 0969 Canyon Creek Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a.   FY2005-2006 allowable cost expenditures	76,151.44	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b.   FY2005-2006 amount to avoid reversion	44,542.07	0.00	0.00
c.   Reimbursement for disproportionate costs	6,046.75	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then			
[a - (b * 1.370267993)] * 0.4			

**8.   FY2008 BUDGET LIMITS**

* a.   Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b.   BASE Budget .....	979,854.26
* c.   Maximum Budget Limit .....	1,219,652.24
* d.   Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,222,060.71
* e.   Highest Budget With A Vote .....	1,273,289.45
* f.   Highest Voted Amount (8e-8d) .....	51,228.74

**9.   PRIOR YEAR INFORMATION FOR BUDGETING:**

* a.   FY 2006-2007 BASE Budget .....	1,006,927.98
* b.   FY 2006-2007 Maximum Budget .....	1,249,134.43
* c.   FY 2006-2007 ANB .....	224
* d.   FY 2006-2007 Adopted General Fund Budget .....	1,249,134.43
* e.   FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	242,206.45
* f.   FY 2006-2007 Equalization Status .....	Equalized   EQ

**10.   DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a.   Tax Year 2006 County Taxable Value .....	229,971,319.00	229,971,319.00
b.   FY 2006-07 County ANB (Budgeted) .....	14,699	6,966
c.   County Retirement Mill Value per ANB .....	15.65	33.01
<b>District</b>		
d.   Tax Year 2006 District Taxable Value .....	2,822,750.00	N/A
e.   FY 2006-07 District ANB (Budgeted) .....	224	N/A
f.   District Debt Service Mill Value Per ANB .....	12.60	N/A
<b>Statewide</b>		
g.   Statewide Retirement Mill Value per ANB .....	23.79	46.7
h.   Facility Guaranteed Mill Value per ANB	27.52	54.03

**County:**           Yellowstone  
**District:** 0969 Canyon Creek Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		401,995.71	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		16,510.66	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		8,717,487.69	N/A
(e) District taxable valuation (Tax Year 2006)***		2,822,750.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		5,895.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**            **Yellowstone**

**District:**   **0970 Laurel Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	LAUREL K-6	893	21,290.00	4,009,391.40 *	884	21,290.00	3,969,778.80
M1	LAUREL 7-8	320	60,275.00	1,850,000.00 *	288	60,275.00	1,667,304.00
2.	<b>* DIRECT STATE AID</b> .....						2,655,607.52
3.	<b>Quality Educator</b> .....						263,728.21
4.	<b>At Risk Student</b> .....						28,626.92
5.	<b>Indian Education For All</b> .....						24,745.20
6.	<b>American Indian Achievement Gap</b> .....						2,800.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						174,538.57
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						198,036.70
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						372,575.27
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						58,175.48
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						57,597.73
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						19,197.91
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						76,795.64
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						251,334.21



County: Yellowstone  
District: 0970 Laurel Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	806,012.22	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	226,904.86	0.00	0.00
c. Reimbursement for disproportionate costs	198,036.70	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	5,617,541.02
* c. Maximum Budget Limit	7,064,182.75
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,925,765.76
* e. Highest Budget With A Vote	7,064,182.75
* f. Highest Voted Amount (8e-8d)	138,416.99

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	5,156,298.99
* b. FY 2006-2007 Maximum Budget	6,485,313.20
* c. FY 2006-2007 ANB	1166
* d. FY 2006-2007 Adopted General Fund Budget	6,465,623.73
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	1,308,224.74
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	20,479,256.00	N/A
e. FY 2006-07 District ANB (Budgeted)	1,166	N/A
f. District Debt Service Mill Value Per ANB	17.56	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County:       Yellowstone  
District: 0970 Laurel Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		1,946,558.22	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		164,471.54	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		43,972,749.90	N/A
(e) District taxable valuation (Tax Year 2006)***		20,479,256.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		23,493.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

Revision #1

## 2007 Legislative Revision:

County: 56 Yellowstone

District: 0971 Laurel H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
H1 LAUREL HS 9-12		596	236,552.00	3,404,501.00 *	589	236,552.00	3,365,546.00
2.	* DIRECT STATE AID .....						1,627,550.69
3.	Quality Educator .....						137,227.20
4.	At Risk Student .....						12,441.58
5.	Indian Education For All .....						12,158.40
6.	American Indian Achievement Gap .....						2,000.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						85,758.44
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						33,444.76
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						119,203.20
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						28,584.16
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						28,300.29
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						9,432.77
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						37,733.06
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						123,491.50

County: 56 Yellowstone

District: 0971 Laurel H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	239,072.13	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	113,452.43	0.00
c. Reimbursement for disproportionate costs	0.00	33,444.76	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	3,254,987.72
* c. Maximum Budget Limit	4,071,870.74
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,996,290.96
* e. Highest Budget With A Vote	4,071,870.74
* f. Highest Voted Amount (8e-8d)	75,579.78

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	3,166,929.40
* b. FY 2006-2007 Maximum Budget	3,976,572.08
* c. FY 2006-2007 ANB	603
* d. FY 2006-2007 Adopted General Fund Budget	3,912,032.64
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	741,303.24
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	N/A	20,030,470.00
e. FY 2006-07 District ANB (Budgeted)	N/A	603
f. District Debt Service Mill Value Per ANB	N/A	33.22
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 56 Yellowstone

District: 0971 Laurel H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	1,263,372.70
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	62,567.19
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	42,774,820.85
(e) District taxable valuation (Tax Year 2006)***		N/A	20,030,470.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	22,744.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

County: **Yellowstone**

District: **0972 Elder Grove Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1 ELDER GROVE K-6		250	21,290.00	1,138,525.00 *	250	21,290.00	1,138,525.00
M1 ELDER GROVE 7-8		97	60,275.00	566,189.00 *	94	60,275.00	548,748.50
2. * DIRECT STATE AID							798,466.72
3. Quality Educator							85,026.22
4. At Risk Student							2,838.74
5. Indian Education For All							7,078.80
6. American Indian Achievement Gap							200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							143.89
Related Services Block Grant Rate [RSBG] per ANB							47.96
Threshold to Determine Disproportionate Costs							1.370267993
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							49,929.83
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							49,929.83
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							16,642.12
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							16,476.84
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							5,491.90
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							21,968.74
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							71,898.57

County: Yellowstone  
District: 0972 Elder Grove Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	71,627.63	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	67,911.67	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	1,600,725.57
* c. Maximum Budget Limit	1,981,281.55
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,600,725.57
* e. Highest Budget With A Vote	1,981,281.55
* f. Highest Voted Amount (8e-8d)	380,555.98

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,513,897.11
* b. FY 2006-2007 Maximum Budget	1,880,683.96
* c. FY 2006-2007 ANB	343
* d. FY 2006-2007 Adopted General Fund Budget	1,527,897.11
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	3,979,780.00	N/A
e. FY 2006-07 District ANB (Budgeted)	343	N/A
f. District Debt Service Mill Value Per ANB	11.60	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County:**           Yellowstone  
**District:** 0972 Elder Grove Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		606,889.07	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		26,217.55	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		13,187,610.89	N/A
(e) District taxable valuation (Tax Year 2006)***		3,979,780.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		9,208.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.





# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**            **Yellowstone**

**District:**   **0975 Custer K-12 Schools**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	CUSTER K-6	30	21,290.00	137,283.00	33	21,290.00	151,001.40 *
M1	CUSTER 7-8	21	60,275.00	122,976.00	20	60,275.00	117,125.00 *
H1	CUSTER HS 9-12	33	236,552.00	193,149.00 *	30	236,552.00	175,612.50
2.	<b>* DIRECT STATE AID</b> .....						348,388.41
3.	<b>Quality Educator</b> .....						35,843.02
4.	<b>At Risk Student</b> .....						245.33
5.	<b>Indian Education For All</b> .....						1,754.40
6.	<b>American Indian Achievement Gap</b> .....						800.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						12,086.76
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						12,086.76
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,028.64
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						3,988.63
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,329.45
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						5,318.08
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						17,404.84

**County:**           Yellowstone  
**District:** 0975 Custer K-12 Schools

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	13,026.67	8,328.53	21,355.20
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	10,186.75	6,591.42	16,778.17
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then			
[a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	83%
* b. BASE Budget .....	680,689.59
* c. Maximum Budget Limit .....	843,497.69
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	837,143.12
* e. Highest Budget With A Vote .....	843,497.69
* f. Highest Voted Amount (8e-8d) .....	6,354.57

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	665,028.46
* b. FY 2006-2007 Maximum Budget .....	826,253.93
* c. FY 2006-2007 ANB .....	84
* d. FY 2006-2007 Adopted General Fund Budget .....	821,481.99
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	156,453.53
* f. FY 2006-2007 Equalization Status .....	Equalized    EQ

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted) .....	14,699	6,966
c. County Retirement Mill Value per ANB .....	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,675,269.00	1,675,269.00
e. FY 2006-07 District ANB (Budgeted) .....	54	30
f. District Debt Service Mill Value Per ANB .....	31.02	55.84
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County:       Yellowstone  
District: 0975 Custer K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		132,188.09	141,588.83
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		4,127.54	1,834.46
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		2,839,454.57	4,626,835.34
(e) District taxable valuation (Tax Year 2006)***		1,675,269.00	1,675,269.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		1,164.00	2,952.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           Yellowstone

**District:**   0976 Morin Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	MORIN K-6	25	21,290.00	114,415.00	30	21,290.00	137,283.00 *
2.	<b>* DIRECT STATE AID</b> .....						70,882.13
3.	<b>Quality Educator</b> .....						12,484.03
4.	<b>At Risk Student</b> .....						1,999.93
5.	<b>Indian Education For All</b> .....						612.00
6.	<b>American Indian Achievement Gap</b> .....						3,200.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,597.25
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						1,403.31
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						5,000.56
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,199.00
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						1,187.09
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						395.67
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						1,582.76
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						5,180.01

County: Yellowstone

District: 0976 Morin Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	12,814.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	6,791.17	0.00	0.00
c. Reimbursement for disproportionate costs	1,403.31	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	79%
* b. BASE Budget .....	152,634.74
* c. Maximum Budget Limit .....	186,767.17
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	175,348.91
* e. Highest Budget With A Vote .....	194,561.54
* f. Highest Voted Amount (8e-8d) .....	19,212.63

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget .....	167,163.34
* b. FY 2006-2007 Maximum Budget .....	205,640.65
* c. FY 2006-2007 ANB .....	36
* d. FY 2006-2007 Adopted General Fund Budget .....	189,877.51
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	22,714.17
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted) .....	14,699	6,966
c. County Retirement Mill Value per ANB .....	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	866,198.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	36	N/A
f. District Debt Service Mill Value Per ANB .....	24.06	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Yellowstone

District: 0976 Morin Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		63,895.82	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		2,600.81	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		1,385,124.80	N/A
(e) District taxable valuation (Tax Year 2006)***		866,198.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		519.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

County: **Yellowstone**

District: **0978 Broadview Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BROADVIEW K-8	92	21,290.00	420,430.80	96	21,290.00	438,672.00 *
M1	BROADVIEW 7-8	31	60,275.00	181,458.50	30	60,275.00	175,612.50 *
2.	* DIRECT STATE AID .....						311,044.72
3.	Quality Educator .....						40,129.85
4.	At Risk Student .....						0.00
5.	Indian Education For All .....						2,570.40
6.	American Indian Achievement Gap .....						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....						143.89	
Related Services Block Grant Rate [RSBG] per ANB .....						47.96	
Threshold to Determine Disproportionate Costs .....						1.370267993	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						17,698.47
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						2,829.42
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						20,527.89
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,899.08
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						5,840.50
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,946.70
* f(iv).	Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						7,787.20
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						25,485.67

County:       Yellowstone  
District: 0978 Broadview Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	41,285.76	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	24,967.53	0.00	0.00
c. Reimbursement for disproportionate costs	2,829.42	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	91%
* b. BASE Budget .....	630,478.53
* c. Maximum Budget Limit .....	783,126.18
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	764,369.61
* e. Highest Budget With A Vote .....	783,126.18
* f. Highest Voted Amount (8e-8d) .....	18,756.57

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget .....	597,747.47
* b. FY 2006-2007 Maximum Budget .....	741,137.49
* c. FY 2006-2007 ANB .....	126
* d. FY 2006-2007 Adopted General Fund Budget .....	731,638.55
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	133,891.08
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted) .....	14,699	6,966
c. County Retirement Mill Value per ANB .....	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	6,558,316.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	126	N/A
f. District Debt Service Mill Value Per ANB .....	52.05	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03



**County:**           Yellowstone  
**District:** 0978 Broadview Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		236,072.26	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		11,014.90	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		5,146,825.54	N/A
(e) District taxable valuation (Tax Year 2006)***		6,558,316.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           Yellowstone

**District:**   0979 Broadview H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
H1	BROADVIEW HS 9-12	60	236,552.00	350,775.00 *	54	236,552.00	315,778.50
2.	<b>* DIRECT STATE AID</b> .....						262,535.17
3.	<b>Quality Educator</b> .....						22,138.51
4.	<b>At Risk Student</b> .....						0.00
5.	<b>Indian Education For All</b> .....						1,224.00
6.	<b>American Indian Achievement Gap</b> .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,633.40
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						10,153.64
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						18,787.04
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,877.60
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						2,849.02
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						949.61
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						3,798.63
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						12,432.03

County:       Yellowstone  
District: 0979 Broadview H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	37,974.20	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	9,188.05	0.00
c. Reimbursement for disproportionate costs	0.00	10,153.64	0.00
If (a-b) > 0 and a > (b * 1.370267993) then			
[a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	520,677.01
* c. Maximum Budget Limit .....	651,141.19
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	622,543.06
* e. Highest Budget With A Vote .....	651,141.19
* f. Highest Voted Amount (8e-8d) .....	28,598.13

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget .....	480,264.03
* b. FY 2006-2007 Maximum Budget .....	602,261.92
* c. FY 2006-2007 ANB .....	56
* d. FY 2006-2007 Adopted General Fund Budget .....	582,130.08
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	101,866.05
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted) .....	14,699	6,966
c. County Retirement Mill Value per ANB .....	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	6,784,942.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	56
f. District Debt Service Mill Value Per ANB .....	N/A	121.16
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County:       Yellowstone  
District: 0979 Broadview H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	193,745.11
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	8,151.53
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	6,513,185.61
(e) District taxable valuation (Tax Year 2006)***		N/A	6,784,942.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	0.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

County: **Yellowstone**

District: **0981 Elysian Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ELYSIAN K-6	96	21,290.00	438,672.00	93	21,290.00	424,991.40 *
M1	ELYSIAN 7-8	19	60,275.00	111,273.50	26	60,275.00	152,223.50 *
2.	* DIRECT STATE AID .....						294,474.62
3.	Quality Educator .....						41,745.00
4.	At Risk Student .....						1,645.04
5.	Indian Education For All .....						2,427.60
6.	American Indian Achievement Gap .....						2,400.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							143.89
Related Services Block Grant Rate [RSBG] per ANB .....							47.96
Threshold to Determine Disproportionate Costs .....							1.370267993
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						16,547.35
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						11,994.50
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						28,541.85
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,515.40
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						5,460.63
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,820.08
* f(iv).	Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						7,280.71
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						23,828.06

County: Yellowstone  
District: 0981 Elysian Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	62,556.26	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	23,769.08	0.00	0.00
c. Reimbursement for disproportionate costs	11,994.50	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	617,406.31
* c. Maximum Budget Limit	769,596.64
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	732,059.71
* e. Highest Budget With A Vote	769,596.64
* f. Highest Voted Amount (8e-8d)	37,536.93

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	596,153.69
* b. FY 2006-2007 Maximum Budget	745,024.81
* c. FY 2006-2007 ANB	126
* d. FY 2006-2007 Adopted General Fund Budget	710,807.09
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	114,653.40
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	12,975,806.00	N/A
e. FY 2006-07 District ANB (Budgeted)	126	N/A
f. District Debt Service Mill Value Per ANB	102.98	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County:**         **Yellowstone**  
**District:** **0981 Elysian Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		234,890.59	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		10,525.75	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		5,112,022.36	N/A
(e) District taxable valuation (Tax Year 2006)***		12,975,806.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**            **Yellowstone**

**District:**   **0983 Huntley Project K-12 Schools**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	HUNTLEY PROJECT K	357	21,290.00	1,621,993.80	350	21,290.00	1,590,435.00 *
M1	HUNTLEY PROJECT 7	113	60,275.00	659,129.00	122	60,275.00	711,351.50 *
H1	HUNTLEY PROJECT H	262	236,552.00	1,518,486.50	264	236,552.00	1,529,946.00 *
2.	* DIRECT STATE AID .....						1,854,982.74
3.	Quality Educator .....						180,380.90
4.	At Risk Student .....						20,510.37
5.	Indian Education For All .....						15,014.40
6.	American Indian Achievement Gap .....						7,400.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							143.89
Related Services Block Grant Rate [RSBG] per ANB .....							47.96
Threshold to Determine Disproportionate Costs .....							1.370267993
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						105,327.48
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						59,524.73
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						164,852.21
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						35,106.72
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						34,758.07
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						11,585.22
* f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						46,343.29
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						151,670.77



**County:**           Yellowstone  
**District:** 0983 Huntley Project K-12 Schools

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	223,073.55	131,011.45	354,085.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	94,477.11	55,328.03	149,805.14
c. Reimbursement for disproportionate costs	37,445.84	22,078.89	59,524.73
If (a-b) > 0 and a > (b * 1.370267993) then			
[a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	3,788,021.06
* c. Maximum Budget Limit .....	4,737,966.31
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	4,293,919.88
* e. Highest Budget With A Vote .....	4,737,966.31
* f. Highest Voted Amount (8e-8d) .....	444,046.43

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	3,709,519.86
* b. FY 2006-2007 Maximum Budget .....	4,653,899.74
* c. FY 2006-2007 ANB .....	755
* d. FY 2006-2007 Adopted General Fund Budget .....	4,215,418.68
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	505,898.82
* f. FY 2006-2007 Equalization Status .....	Equalized    EQ

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted) .....	14,699	6,966
c. County Retirement Mill Value per ANB .....	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	7,615,164.00	7,615,164.00
e. FY 2006-07 District ANB (Budgeted) .....	483	272
f. District Debt Service Mill Value Per ANB .....	15.77	28.00
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Yellowstone

District: 0983 Huntley Project K-12 Schools

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		837,984.47	622,430.43
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		50,578.89	27,387.35
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		18,508,774.79	20,963,121.58
(e) District taxable valuation (Tax Year 2006)***		7,615,164.00	7,615,164.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		10,894.00	13,348.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

Revision #1

## 2007 Legislative Revision:

County: 56 Yellowstone

District: 0985 Shepherd Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	SHEPHERD K-6	397	21,290.00	1,802,141.80	415	21,290.00	1,883,104.00 *
M1	SHEPHERD 7-8	166	60,275.00	966,078.50	154	60,275.00	896,703.50 *
2.	* DIRECT STATE AID .....						1,279,033.51
3.	Quality Educator	.....					140,721.64
4.	At Risk Student	.....					19,429.73
5.	Indian Education For All	.....					11,607.60
6.	American Indian Achievement Gap	.....					4,000.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?.....							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....							143.89
Related Services Block Grant Rate [RSBG] per ANB .....							47.96
Threshold to Determine Disproportionate Costs .....							1.370267993
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						81,010.07
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						16,735.43
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						97,745.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						27,001.48
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						26,733.32
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						8,910.49
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						35,643.81
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						116,653.88

County: 56 Yellowstone  
District: 0985 Shepherd Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	199,214.68	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	114,850.61	0.00	0.00
c. Reimbursement for disproportionate costs	16,735.43	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	2,612,501.26
* c. Maximum Budget Limit	3,259,623.95
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,779,342.70
* e. Highest Budget With A Vote	3,259,623.95
* f. Highest Voted Amount (8e-8d)	480,281.25

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	2,504,382.46
* b. FY 2006-2007 Maximum Budget	3,121,473.18
* c. FY 2006-2007 ANB	575
* d. FY 2006-2007 Adopted General Fund Budget	2,681,347.90
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	166,841.44
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	4,797,462.00	N/A
e. FY 2006-07 District ANB (Budgeted)	575	N/A
f. District Debt Service Mill Value Per ANB	8.34	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County: 56 Yellowstone**  
**District: 0985 Shepherd Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		988,744.37	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		47,413.01	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		21,583,158.23	N/A
(e) District taxable valuation (Tax Year 2006)***		4,797,462.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		16,786.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

County: **Yellowstone**

District: **0986 Shepherd H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
H1	SHEPHERD HS 9-12	287	236,552.00	1,661,586.50	289	236,552.00	1,673,021.00 *
2.	* DIRECT STATE AID .....						853,579.13
3.	Quality Educator .....						76,233.96
4.	At Risk Student .....						3,404.18
5.	Indian Education For All .....						5,895.60
6.	American Indian Achievement Gap .....						800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						41,296.43
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						6,849.46
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						48,145.89
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						13,764.52
	Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						13,627.82
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						4,542.29
* f(iv).	Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						18,170.11
	Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						59,466.54

County: Yellowstone  
District: 0986 Shepherd H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	95,674.86	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	57,325.43	0.00
c. Reimbursement for disproportionate costs	0.00	6,849.46	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,686,902.19
* c. Maximum Budget Limit	2,105,963.04
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,061,213.20
* e. Highest Budget With A Vote	2,105,963.04
* f. Highest Voted Amount (8e-8d)	44,749.84

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,653,654.20
* b. FY 2006-2007 Maximum Budget	2,074,316.35
* c. FY 2006-2007 ANB	293
* d. FY 2006-2007 Adopted General Fund Budget	2,027,965.21
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	374,311.01
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	N/A	6,136,707.00
e. FY 2006-07 District ANB (Budgeted)	N/A	293
f. District Debt Service Mill Value Per ANB	N/A	20.94
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County:**           Yellowstone  
**District:** 0986 Shepherd H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	663,668.95
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	29,763.84
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	22,370,141.81
(e) District taxable valuation (Tax Year 2006)***		N/A	6,136,707.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	16,233.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.





# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           Yellowstone

**District:**   0987 Pioneer Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	PIONEER K-6	61	21,290.00	278,953.00 *	58	21,290.00	265,251.40
2.	<b>* DIRECT STATE AID</b> .....						134,208.62
3.	<b>Quality Educator</b> .....						20,256.19
4.	<b>At Risk Student</b> .....						2,111.05
5.	<b>Indian Education For All</b> .....						1,244.40
6.	<b>American Indian Achievement Gap</b> .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,777.29
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						8,777.29
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,925.56
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						2,896.51
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						965.43
	* f(iv). Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						3,861.94
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						12,639.23

County: Yellowstone  
 District: 0987 Pioneer Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	10,985.71	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	10,985.71	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	277,264.47
* c. Maximum Budget Limit	341,409.07
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	338,748.39
* e. Highest Budget With A Vote	341,409.07
* f. Highest Voted Amount (8e-8d)	2,660.68

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	251,735.14
* b. FY 2006-2007 Maximum Budget	313,219.96
* c. FY 2006-2007 ANB	58
* d. FY 2006-2007 Adopted General Fund Budget	313,219.06
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	61,483.92
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	1,339,245.00	N/A
e. FY 2006-07 District ANB (Budgeted)	58	N/A
f. District Debt Service Mill Value Per ANB	23.09	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County:       Yellowstone  
District: 0987 Pioneer Elem

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		98,428.90	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		4,574.20	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		2,145,554.57	N/A
(e) District taxable valuation (Tax Year 2006)***		1,339,245.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		806.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

County: **Yellowstone**

District: **0989 Independent Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	INDEPENDENT K-6	268	21,290.00	1,220,016.40 *	262	21,290.00	1,192,859.80
2.	* DIRECT STATE AID .....						554,863.96
3.	Quality Educator .....						57,835.80
4.	At Risk Student .....						3,744.79
5.	Indian Education For All .....						5,467.20
6.	American Indian Achievement Gap .....						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						38,562.52
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						27,957.12
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						66,519.64
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						12,853.28
	Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						12,725.63
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						4,241.58
* f(iv).	Total Required Local Match To Avoid Reversions						
	[7f(i) + 7f(ii) + 7f(iii)] .....						16,967.21
	Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions						
	[7a + 7b + 7f(iv)] .....						55,529.73

County: Yellowstone  
District: 0989 Independent Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	141,327.88	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	52,132.19	0.00	0.00
c. Reimbursement for disproportionate costs	27,957.12	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,158,361.72
* c. Maximum Budget Limit	1,454,246.75
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,230,252.44
* e. Highest Budget With A Vote	1,454,246.75
* f. Highest Voted Amount (8e-8d)	223,994.31

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,065,529.23
* b. FY 2006-2007 Maximum Budget	1,342,899.56
* c. FY 2006-2007 ANB	255
* d. FY 2006-2007 Adopted General Fund Budget	1,141,620.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	71,890.72
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	3,102,994.00	N/A
e. FY 2006-07 District ANB (Budgeted)	255	N/A
f. District Debt Service Mill Value Per ANB	12.17	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County:       Yellowstone  
District: 0989 Independent Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		406,133.91	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		31,510.76	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		9,116,138.48	N/A
(e) District taxable valuation (Tax Year 2006)***		3,102,994.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		6,013.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

Revision #1

## 2007 Legislative Revision:

County: 56 Yellowstone

District: 1196 Yellowstone Academy Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	YELLOWSTONE EDU	86	21,290.00	393,063.00	90	21,290.00	411,309.00 *
2.	* DIRECT STATE AID .....						193,371.75
3.	Quality Educator .....						67,702.80
4.	At Risk Student .....						28,626.66
5.	Indian Education For All .....						1,836.00
6.	American Indian Achievement Gap .....						2,200.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						No
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						143.89
	Related Services Block Grant Rate [RSBG] per ANB .....						47.96
	Threshold to Determine Disproportionate Costs .....						1.370267993
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						0.00
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						0.00
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						0.00
	<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						0.00
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						0.00
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						0.00
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						0.00

County: 56 Yellowstone  
District: 1196 Yellowstone Academy Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	0%
* b. BASE Budget	446,444.66
* c. Maximum Budget Limit	532,964.46
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	446,444.66
* e. Highest Budget With A Vote	532,964.46
* f. Highest Voted Amount (8e-8d)	86,519.80

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	395,403.91
* b. FY 2006-2007 Maximum Budget	478,707.67
* c. FY 2006-2007 ANB	89
* d. FY 2006-2007 Adopted General Fund Budget	478,708.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* f. FY 2006-2007 Equalization Status	Disqualified - Equalized 2001-2005 DE

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
<b>District</b>		
d. Tax Year 2006 District Taxable Value	7,695.00	N/A
e. FY 2006-07 District ANB (Budgeted)	89	N/A
f. District Debt Service Mill Value Per ANB	0.09	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03



County: 56 Yellowstone

District: 1196 Yellowstone Academy Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%		20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		147,031.14	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		0.00	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		3,062,658.65	N/A
(e) District taxable valuation (Tax Year 2006)***		7,695.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		3,055.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.